

PROPERTY TAX APPEAL BOARD'S DECISION

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APPELLANT: South River Park Condominium Association Kinzie Park
DOCKET NO.: 03-27411.001-R-3 through 03-27411.109-R-3;
04-24316.001-R-3 through 04-24316.109-R-3;
05-23262.001-R-3 through 05-23262.109-R-3
PARCEL NO.: See pages 8-16

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are South River Park Condominium Association Kinzie Park, the appellant, by attorneys Gregory Lafakis and Ellen Berkshire of the law firm of Verros, Lafakis & Berkshire, Chicago, and the Cook County Board of Review by Cook County Assistant State's Attorney Aaron Bilton. Per agreement of the parties, these appeals were consolidated for hearing purposes.

The subject property consists of 53 residential condominium units in a mid-rise building located at 400 North Clinton Street in Chicago that are a part of the South River Park Condominium Association Kinzie Park (hereinafter Kinzie Park). The subject is located at the intersection of Clinton and Kinzie streets. Of the 53 units, 35 are two-bedroom and 18 are one-bedroom. These parcels are identified by identification numbers 17-09-112-021-1001 through 17-09-112-021-1053. There are also originally listed under appeal a number of garage units identified by parcel numbers 17-09-112-021-1054 through 17-09-112-021-1114. There are also a number of townhouses that are part of the larger Kinzie Park development, but those properties are not under appeal.

The subject is situated in West Chicago Township. The subject property is a three-year-old, seven-story, masonry construction, condominium building. The square footage of the units is 860 square feet for the one-bedroom units and 1,250 square feet for the two-bedroom units. The units under appeal contain hardwood flooring, granite countertops, maple cabinets, and balconies. The building also contains indoor parking.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the argument that the subject is not equitably assessed the appellant presented a "Cook County Assessment Conformity Appeal Report" and the testimony of its reviewer, appraiser Brian T. McNamara, Certified General Real Estate Appraiser. McNamara is the president of the firm of Brian T. McNamara & Associates, Ltd. Timothy S.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

See pages 8 through 16.

Subject only to the State multiplier as applicable.

Rooney, also of Brian T. McNamara & Associates, Ltd., and also an Illinois State Certified General Real Estate Appraiser, was the author of the report. McNamara was tendered to and accepted by the PTAB as an expert in the field of real estate appraisal.

McNamara testified that the purpose of his assignment was to examine the units under appeal and to review their assessments and their resulting market value per the assessment to check for reasonableness based upon uniformity with other similar developments in the area. McNamara's report makes clear that it is not a real estate appraisal and that he is not estimating the fair market value of the subject property as traditionally defined by the Appraisal Institute. Rather, McNamara's report utilizes the Cook County Assessor's Fair Market Value based upon the assessment values for each unit. The report is an attempt to compare that assessor's value to similar condominium developments in the area for uniformity and conformity.

In order to make that comparison the witness presented the Cook County Assessor's assessment for the year 2002 and the corresponding fair market value for each unit under appeal based upon a 16% level of assessment in accordance with the Cook County Real Property Classification Ordinance for class 2, residential, property such as the subject. McNamara provided a table with both the 2002 and the 2003 assessment figures and their corresponding fair market values, utilizing the 16% level of assessment.

On page 18 of the McNamara report the witness testified that he presented a table of the total units and considered and compared their 2002 assessments to their 2003 assessments. Based upon this table, he determined that the subject had experienced a 35% increase in assessment from the year 2002 to the year 2003, which he considered "excessive." The year 2003 is the first year of the triennial.

To properly explain his methodology, McNamara expounded in his report the following:

"[W]e are not valuing the individual condominiums by the market value as defined in the letter of transmittal page of this report. We are using the assessor's(?) fair market value for the individual condominium units to estimate if the subject conform[s] to the subject market. We are analyzing five similar developments in the subject market. This report is based upon conformity. We are analyzing if the 53 subject units assessments on a per square foot basis ? conform to the market" Cook County Assessment Conformity Appeal Report of Attached 53 Condominium Units in the Mid-Rise Building of South River Park Condominium Association

by Timothy S. Rooney and Brian T. McNamara, Illinois
Certified Real Estate Appraisers, page 19.

To present his findings, the witness identified three one bedroom and three two bedroom units within the subject complex and gave them the title "Control Group."

McNamara's selection of the control group of three one-bedroom units gave a range of 2002 assessments from \$113.18 to \$116.95 per square foot or an assessor's fair market value from \$97,331 to \$100,581. The 2003 assessments ranged from \$152.72 to \$157.83 per square foot for the same three properties. This represented an increase of 35% in the assessed value of the units. His two-bedroom control group contained assessment figures from \$109.12 to \$123.18 per square foot for the year 2002 or an assessor's fair market value of \$136,394 to \$153,975. The 2003 assessments ranged from \$147.24 to \$166.22 per square foot, also an increase of 35% in the assessed value of the control group.

He then compared the results from the control group to five condominium developments he considered similar to the subject. He determined that the control group units per square foot assessment in the subject property should conform to the market.

The witness testified that the five developments he used as comparables were selected through his examination of the market based on location, physical characteristics, amenities, quality of finish within the unit, and access to public transportation. He considered all five of the comparable properties similar to the subject in these regards.

After comparing the subject to the five comparables, the witness determined that the five developments' one-bedroom units assessments reflected market values ranging from \$113.29 to \$118.64 per square foot for the year 2002 and from \$73.42 to \$120.73 per square foot for the two-bedroom units.

The proposed 2003 assessor's fair market value for the comparables reflected percentage increases of 9.08% to 35.61% for the both the one bedroom and the two bedroom condominium units.

The witness concluded that the subject's correct percentage increase in assessment value should be in the 12% range when compared to the other properties in his analysis. Based upon this analysis, the appraiser concluded that the subject should exhibit a value of \$130.00 per square foot for the 860-square foot one-bedroom units and a value of \$138.00 per square foot for the 1,250-square foot two-bedroom units for the 2003 assessment year. Using these estimates of value per square foot, the appraiser estimated the fair market value based on conformity to the market. He determined that the subject's one-bedroom units should have a

market value in the range of \$110,000 to \$115,000 and the two-bedroom units should have a market value in the range of \$165,000 to \$170,000.

The witness concluded that a 12% increase in the subject's assessment from year 2002 to year 2003 would be reasonable. The witness further concluded that there were no changes to the property from years 2003 through 2005 and that the 12% increase should remain constant throughout the triennial assessment period.

The witness was cross-examined for the board of review by Assistant State's Attorney Aaron Bilton. The witness was questioned about his selection of the five comparable properties he suggested and his familiarity with the subject and the comparables. The witness testified that his appraiser (the author of the report Timothy S. Rooney) did a site inspection of all of the comparable properties but the witness did not. The witness did, however, make a site inspection of the subject premises. The witness testified that he was the review appraiser.

The witness testified on cross-examination that the market value of condominiums during the period 2003-2005 increased. However, the witness expressed his opinion of 12% as being a reasonable amount of increase for the subject assessment for all three years at issue.

McNamara further testified that he understood that West Chicago Township was reassessed during the year 2003 and that Cook County operates on a three-year assessment cycle. McNamara was then requested to perform a mathematical calculation by Bilton. Bilton was attempting to demonstrate if 12% is a reasonable increase from one year to the next, or from year 2002 to 2003, than three times 12%, representing the three-year cycle, would yield a 36% increase for the entire assessment cycle, reflective of the 35% increase.

On cross-examination the witness testified that the subject property is a gated community, while none of the comparables are gated. Each of the five comparables has a doorman and indoor parking, similar to the subject property. However, unlike the comparables, a private street runs through the middle of the subject complex.

When asked about particular amenities of the subject and the five comparables, the witness appeared to be unfamiliar with many of the attributes of the subject and the comparables. The witness was unable to recall many of the facts of these properties such as ages, construction, amenities, and the makeup of the various properties in terms of studio units versus one or two bedroom units. McNamara was the only witness presented by the parties.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,559,119, yielding a market value of \$9,744,494 based upon the Cook County Real Property Assessment Classification Ordinance of 16% for class 2 property, was presented. The board's evidence included an analysis of the subject's 109 units by Matt Panush, Cook County Board of Review, in support of the subject's current assessment. Panush's analysis provided the sales prices of 22 individual units from 2000-2003. These sales prices totaled \$7,105,614. The number of units sold represented approximately 41% of the subject property's total percentage interest, thereby equating to a total market value for the subject property of \$17,151,687.

The board also included several decisions from the PTAB, all of which were condominium properties. No explanation was provided for these attachments.

Included with the board's notes was the following case law: In re: Application of Rosewell v. U.S. Steel Corp., 106 Ill. 2d 311, 478 N.E.2d 343 (1985) and In re: Application of County Treasurer v. Twin Manors West of Morton Grove Condominium Association, 175 Ill. App. 3d 564, 529 N.E.2d 1104 (1st Dist. 1988). The board of review also submitted two reports: The Illinois Ratio Study for Commercial and Industrial Properties: Review and Recommendations, by Robert J. Gloudemans and Alan S. Dornfest; and, IAAO Technical Assistance Project - Review of the Assessment/Sales Ratio Study Program for the Illinois Department of Revenue, by Roland Ehm. The board did not indicate in its evidence the pertinence of these inclusions.

No witness was called by the board of review to testify in support of its analysis. At this point, both the appellant and the board of review rested their case-in-chief. Closing arguments followed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data and the testimony, the Board finds the appellant has not overcome this burden.

The Property Tax Appeal Board finds that the record is clear that the appellant did not meet its burden of proof. While the board

of review presented limited data and no witnesses, the taxpayer's evidence was not sufficient to challenge the correctness of the assessment or to indicate that an inequity exists in the assessment process of the subject property.

The taxpayer's evidence consisted of what was termed a "Conformity Appeal Report" and the testimony of appraiser Brian McNamara. The PTAB did not find this evidence persuasive.

The report concluded a range of assessment per square foot of six selected units in the subject building as what was termed the "Control Group" and attempted to compare these selected units to the market at large. The conclusion was that the subject property experienced a greater increase in the proposed 2003 assessment than what the appraiser considered "reasonable." The appraiser considered the subject's proposed 35% assessment increase on average per unit above the 2002 assessment level excessive and that an increase of 12% for the years 2003, 2004, and 2005 is more uniform when compared to other similar properties.

Those similar properties included five condominium complexes within one mile of the subject in West Chicago Township. The selection of these five buildings, with the number of units per building ranging from 12 to 190, was not persuasive. The subject appeared to have more amenities such as a private street within the Kinzie Park development. Further the subject is a gated community development unlike any of the comparables. Moreover, the Kinzie Park development was only three-years-old, while the comparables were substantially older. The Board finds the appellant's expert failed to establish that the subject property and the comparables had similar market values based on sales and similar rates of appreciation during the years in question.

Random "control groups" were selected from each of the various complexes. One and two bedroom units were compared from each complex to arrive at a range of unit assessment and an "assessor's fair market value." Nevertheless, the appellant's entire argument is based upon a percentage of increase in the assessed value from one triennial to the next or from one year to the next. The PTAB finds that this argument is flawed.

The Board finds the appellants' argument that the subject's assessment rose at a greater percentage than the comparables unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when

properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

The appellant contends that the subject is not assessed in uniformity or conformity with other similar properties. In In re: Application of County Treasurer v. Twin Manors West of Morton Grove Condominium Association, 175 Ill. App. 3d 564, 529 N.E.2d 1104 (1st Dist. 1988) a case dealing with uniformity of assessments in a condominium complex, the court stated the following: "The constitutional requirement of uniformity is met where: (1) the intent of the statute is to adjust the burden with a reasonable degree of uniformity; and (2) the effect of the statute in its general operation is that it adjusts the burden with a reasonable degree of uniformity. Id., at 1109 citing to Apex Motor Fuel Co. v. Barrett (1960), 20 Ill.2d 395, 401, 169 N.E.2d 769. In the instant case, the appellant did not demonstrate that the subject's assessment violates these principles of uniformity. Based upon the taxpayer's own evidence it appears as if the subject is assessed uniformly. Using the appellant's data, his own selected comparables set a range of increased in assessment from 9.08% to 35.61% while subject's increase is 34.94%, within the range selected by the appraiser. This represents an increase over three years of approximately 12% per year, a figure consistent with the appellant's appraiser's own testimony.

The PTAB finds that the appellant was unable to demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The selected use by the appellant of units labeled "control groups" in similar condominium buildings did not provide clear and convincing evidence that the subject is not uniformly assessed.

The PTAB further finds the board of review submitted sales data on 22 condominiums located in the subject property. These sales demonstrated that the subject's overall assessment is not excessive in relation to its market value and generally support the assessment of the subject property.

Therefore, the Board finds that the appellant's argument of inequity of assessment is not substantiated by the evidence and testimony in the record. As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and no changes in the subject's assessments are warranted for the years 2003, 2004, and 2005.

Docket No. 03-27411.001-R-3 through 03-27411.109-R-3
 04-24316.001-R-3 through 04-24316.109-R-3
 05-23262.001-R-3 through 05-23262.109-R-3

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<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPVT.</u>	<u>TOTAL</u>	
03- 27411.001 -R-3	17-09-112-021-	1001	\$1,534	\$31,429	\$32,963
03- 27411.002 -R-3	17-09-112-021-	1002	\$1,796	\$36,790	\$38,586
03- 27411.003 -R-3	17-09-112-021-	1003	\$1,665	\$34,109	\$35,774
03- 27411.004 -R-3	17-09-112-021-	1004	\$1,338	\$27,408	\$28,746
03- 27411.005 -R-3	17-09-112-021-	1005	\$ 978	\$20,036	\$21,014
03- 27411.006 -R-3	17-09-112-021-	1006	\$1,187	\$24,325	\$25,512
03- 27411.007 -R-3	17-09-112-021-	1007	\$ 860	\$17,624	\$18,484
03- 27411.008 -R-3	17-09-112-021-	1008	\$1,436	\$29,418	\$30,854
03- 27411.009 -R-3	17-09-112-021-	1010	\$1,540	\$31,563	\$33,103
03- 27411.010 -R-3	17-09-112-021-	1011	\$1,802	\$36,924	\$38,726
03- 27411.011 -R-3	17-09-112-021-	1012	\$1,671	\$34,243	\$35,914
03- 27411.012 -R-3	17-09-112-021-	1013	\$1,344	\$27,542	\$28,886
03- 27411.013 -R-3	17-09-112-021-	1015	\$1,200	\$24,593	\$25,793
03- 27411.014 -R-3	17-09-112-021-	1016	\$ 866	\$17,758	\$18,624
03- 27411.015 -R-3	17-09-112-021-	1018	\$1,017	\$20,841	\$21,858
03- 27411.016 -R-3	17-09-112-021-	1019	\$1,547	\$31,697	\$33,244
03- 27411.017 -R-3	17-09-112-021-	1020	\$1,809	\$37,058	\$38,867
03- 27411.018 -R-3	17-09-112-021-	1022	\$1,351	\$27,676	\$29,027
03- 27411.019 -R-3	17-09-112-021-	1023	\$ 991	\$20,305	\$21,296
03- 27411.020 -R-3	17-09-112-021-	1024	\$1,213	\$24,861	\$26,074
03- 27411.021 -R-3	17-09-112-021-	1025	\$ 873	\$17,892	\$18,765
03- 27411.022 -R-3	17-09-112-021-	1026	\$1,449	\$29,686	\$31,135
03- 27411.023 -R-3	17-09-112-021-	1027	\$1,024	\$20,975	\$21,999
03- 27411.024 -R-3	17-09-112-021-	1028	\$1,553	\$31,831	\$33,384
03- 27411.025 -R-3	17-09-112-021-	1029	\$3,500	\$71,704	\$75,204
03- 27411.026 -R-3	17-09-112-021-	1030	\$1,357	\$27,810	\$29,167
03- 27411.027 -R-3	17-09-112-021-	1031	\$ 997	\$20,439	\$21,436
03- 27411.028 -R-3	17-09-112-021-	1032	\$1,226	\$25,129	\$26,355
03- 27411.029 -R-3	17-09-112-021-	1033	\$ 880	\$18,026	\$18,906
03- 27411.030 -R-3	17-09-112-021-	1034	\$1,455	\$29,820	\$31,275
03- 27411.031 -R-3	17-09-112-021-	1035	\$1,030	\$21,109	\$22,139
03- 27411.032 -R-3	17-09-112-021-	1036	\$1,560	\$31,965	\$33,525
03- 27411.033 -R-3	17-09-112-021-	1037	\$1,822	\$37,326	\$39,148
03- 27411.034 -R-3	17-09-112-021-	1038	\$1,691	\$34,645	\$36,336
03- 27411.035 -R-3	17-09-112-021-	1039	\$1,364	\$27,944	\$29,308
03- 27411.036 -R-3	17-09-112-021-	1040	\$1,004	\$20,573	\$21,577
03- 27411.037 -R-3	17-09-112-021-	1041	\$1,233	\$25,263	\$26,496

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03- 27411.038 -R-3 17-09-112-021- 1042	\$ 886	\$18,160	\$19,046
03- 27411.039 -R-3 17-09-112-021- 1043	\$1,462	\$29,954	\$31,416
03- 27411.040 -R-3 17-09-112-021- 1044	\$1,037	\$21,243	\$22,280
03- 27411.041 -R-3 17-09-112-021- 1045	\$1,567	\$32,099	\$33,666
03- 27411.042 -R-3 17-09-112-021- 1046	\$1,828	\$37,460	\$39,288
03- 27411.043 -R-3 17-09-112-021- 1047	\$1,697	\$34,779	\$36,476
03- 27411.044 -R-3 17-09-112-021- 1048	\$1,370	\$28,078	\$29,448
03- 27411.045 -R-3 17-09-112-021- 1049	\$1,010	\$20,707	\$21,717
03- 27411.046 -R-3 17-09-112-021- 1050	\$1,239	\$25,397	\$26,636
03- 27411.047 -R-3 17-09-112-021- 1051	\$ 893	\$18,294	\$19,187
03- 27411.048 -R-3 17-09-112-021- 1052	\$1,468	\$30,088	\$31,556
03- 27411.049 -R-3 17-09-112-021- 1053	\$1,043	\$21,377	\$22,420
03- 27411.050 -R-3 17-09-112-021- 1054	\$ 98	\$ 2,010	\$ 2,108
03- 27411.051 -R-3 17-09-112-021- 1055	\$ 98	\$ 2,010	\$ 2,108
03- 27411.052 -R-3 17-09-112-021- 1056	\$ 98	\$ 2,010	\$ 2,108
03- 27411.053 -R-3 17-09-112-021- 1057	\$ 98	\$ 2,010	\$ 2,108
03- 27411.054 -R-3 17-09-112-021- 1058	\$ 98	\$ 2,010	\$ 2,108
03- 27411.055 -R-3 17-09-112-021- 1059	\$ 98	\$ 2,010	\$ 2,108
03- 27411.056 -R-3 17-09-112-021- 1060	\$ 98	\$ 2,010	\$ 2,108
03- 27411.057 -R-3 17-09-112-021- 1061	\$ 98	\$ 2,010	\$ 2,108
03- 27411.058 -R-3 17-09-112-021- 1062	\$ 98	\$ 2,010	\$ 2,108
03- 27411.059 -R-3 17-09-112-021- 1063	\$ 98	\$ 2,010	\$ 2,108
03- 27411.060 -R-3 17-09-112-021- 1064	\$ 98	\$ 2,010	\$ 2,108
03- 27411.061 -R-3 17-09-112-021- 1065	\$ 98	\$ 2,010	\$ 2,108
03- 27411.062 -R-3 17-09-112-021- 1066	\$ 98	\$ 2,010	\$ 2,108
03- 27411.063 -R-3 17-09-112-021- 1067	\$ 98	\$ 2,010	\$ 2,108
03- 27411.064 -R-3 17-09-112-021- 1068	\$ 98	\$ 2,010	\$ 2,108
03- 27411.065 -R-3 17-09-112-021- 1069	\$ 98	\$ 2,010	\$ 2,108
03- 27411.066 -R-3 17-09-112-021- 1070	\$ 98	\$ 2,010	\$ 2,108
03- 27411.067 -R-3 17-09-112-021- 1071	\$ 98	\$ 2,010	\$ 2,108
03- 27411.068 -R-3 17-09-112-021- 1072	\$ 98	\$ 2,010	\$ 2,108
03- 27411.069 -R-3 17-09-112-021- 1073	\$ 98	\$ 2,010	\$ 2,108
03- 27411.070 -R-3 17-09-112-021- 1074	\$ 98	\$ 2,010	\$ 2,108
03- 27411.071 -R-3 17-09-112-021- 1075	\$ 98	\$ 2,010	\$ 2,108
03- 27411.072 -R-3 17-09-112-021- 1076	\$ 98	\$ 2,010	\$ 2,108
03- 27411.073 -R-3 17-09-112-021- 1077	\$ 98	\$ 2,010	\$ 2,108
03- 27411.074 -R-3 17-09-112-021- 1078	\$ 98	\$ 2,010	\$ 2,108
03- 27411.075 -R-3 17-09-112-021- 1079	\$ 98	\$ 2,010	\$ 2,108
03- 27411.076 -R-3 17-09-112-021- 1080	\$ 98	\$ 2,010	\$ 2,108

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPVMT</u>	<u>TOTAL</u>
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03-	27411.077	-R-3	17-09-112-021-	1081	\$	98	\$ 2,010	\$ 2,108
03-	27411.078	-R-3	17-09-112-021-	1082	\$	98	\$ 2,010	\$ 2,108
03-	27411.079	-R-3	17-09-112-021-	1083	\$	98	\$ 2,010	\$ 2,108
03-	27411.080	-R-3	17-09-112-021-	1084	\$	98	\$ 2,010	\$ 2,108
03-	27411.081	-R-3	17-09-112-021-	1085	\$	98	\$ 2,010	\$ 2,108
03-	27411.082	-R-3	17-09-112-021-	1086	\$	98	\$ 2,010	\$ 2,108
03-	27411.083	-R-3	17-09-112-021-	1087	\$	98	\$ 2,010	\$ 2,108
03-	27411.084	-R-3	17-09-112-021-	1088	\$	98	\$ 2,010	\$ 2,108
03-	27411.085	-R-3	17-09-112-021-	1089	\$	98	\$ 2,010	\$ 2,108
03-	27411.086	-R-3	17-09-112-021-	1090	\$	98	\$ 2,010	\$ 2,108
03-	27411.087	-R-3	17-09-112-021-	1091	\$	98	\$ 2,010	\$ 2,108
03-	27411.088	-R-3	17-09-112-021-	1092	\$	98	\$ 2,010	\$ 2,108
03-	27411.089	-R-3	17-09-112-021-	1093	\$	98	\$ 2,010	\$ 2,108
03-	27411.090	-R-3	17-09-112-021-	1094	\$	98	\$ 2,010	\$ 2,108
03-	27411.091	-R-3	17-09-112-021-	1095	\$	98	\$ 2,010	\$ 2,108
03-	27411.092	-R-3	17-09-112-021-	1096	\$	98	\$ 2,010	\$ 2,108
03-	27411.093	-R-3	17-09-112-021-	1097	\$	98	\$ 2,010	\$ 2,108
03-	27411.094	-R-3	17-09-112-021-	1098	\$	98	\$ 2,010	\$ 2,108
03-	27411.095	-R-3	17-09-112-021-	1099	\$	98	\$ 2,010	\$ 2,108
03-	27411.096	-R-3	17-09-112-021-	1100	\$	98	\$ 2,010	\$ 2,108
03-	27411.097	-R-3	17-09-112-021-	1101	\$	98	\$ 2,010	\$ 2,108
03-	27411.098	-R-3	17-09-112-021-	1102	\$	98	\$ 2,010	\$ 2,108
03-	27411.099	-R-3	17-09-112-021-	1103	\$	98	\$ 2,010	\$ 2,108
03-	27411.100	-R-3	17-09-112-021-	1104	\$	98	\$ 2,010	\$ 2,108
03-	27411.101	-R-3	17-09-112-021-	1105	\$	98	\$ 2,010	\$ 2,108
03-	27411.102	-R-3	17-09-112-021-	1106	\$	98	\$ 2,010	\$ 2,108
03-	27411.103	-R-3	17-09-112-021-	1107	\$	98	\$ 2,010	\$ 2,108
03-	27411.104	-R-3	17-09-112-021-	1108	\$	98	\$ 2,010	\$ 2,108
03-	27411.105	-R-3	17-09-112-021-	1109	\$	98	\$ 2,010	\$ 2,108
03-	27411.106	-R-3	17-09-112-021-	1110	\$	98	\$ 2,010	\$ 2,108
03-	27411.107	-R-3	17-09-112-021-	1111	\$	98	\$ 2,010	\$ 2,108
03-	27411.108	-R-3	17-09-112-021-	1113	\$	98	\$ 2,010	\$ 2,108
03-	27411.109	-R-3	17-09-112-021-	1114	\$	98	\$ 2,010	\$ 2,108

DOCKET NO. PARCEL NO. LAND IMPVMT 1130

04-	24316.001	-R-3	17-09-112-021-	1001	\$1,534	\$31,429	\$32,963
04-	24316.002	-R-3	17-09-112-021-	1002	\$1,796	\$36,790	\$38,586
04-	24316.003	-R-3	17-09-112-021-	1003	\$1,665	\$34,109	\$35,774
04-	24316.004	-R-3	17-09-112-021-	1004	\$1,338	\$27,408	\$28,746
04-	24316.005	-R-3	17-09-112-021-	1005	\$ 978	\$20,036	\$21,014
04-	24316.006	-R-3	17-09-112-021-	1006	\$1,187	\$24,325	\$25,512
04-	24316.007	-R-3	17-09-112-021-	1007	\$ 860	\$17,624	\$18,484
04-	24316.008	-R-3	17-09-112-021-	1008	\$1,436	\$29,418	\$30,854
04-	24316.009	-R-3	17-09-112-021-	1010	\$1,540	\$31,563	\$33,103
04-	24316.010	-R-3	17-09-112-021-	1011	\$1,802	\$36,924	\$38,726
04-	24316.011	-R-3	17-09-112-021-	1012	\$1,671	\$34,243	\$35,914
04-	24316.012	-R-3	17-09-112-021-	1013	\$1,344	\$27,542	\$28,886
04-	24316.013	-R-3	17-09-112-021-	1015	\$1,200	\$24,593	\$25,793
04-	24316.014	-R-3	17-09-112-021-	1016	\$ 866	\$17,758	\$18,624
04-	24316.015	-R-3	17-09-112-021-	1018	\$1,017	\$20,841	\$21,858
04-	24316.016	-R-3	17-09-112-021-	1019	\$1,547	\$31,697	\$33,244
04-	24316.017	-R-3	17-09-112-021-	1020	\$1,809	\$37,058	\$38,867
04-	24316.018	-R-3	17-09-112-021-	1022	\$1,351	\$27,676	\$29,027
04-	24316.019	-R-3	17-09-112-021-	1023	\$ 991	\$20,305	\$21,296
04-	24316.020	-R-3	17-09-112-021-	1024	\$1,213	\$24,861	\$26,074
04-	24316.021	-R-3	17-09-112-021-	1025	\$ 873	\$17,892	\$18,765
04-	24316.022	-R-3	17-09-112-021-	1026	\$1,449	\$29,686	\$31,135
04-	24316.023	-R-3	17-09-112-021-	1027	\$1,024	\$20,975	\$21,999
04-	24316.024	-R-3	17-09-112-021-	1028	\$1,553	\$31,831	\$33,384
04-	24316.025	-R-3	17-09-112-021-	1029	\$3,500	\$71,704	\$75,204
04-	24316.026	-R-3	17-09-112-021-	1030	\$1,357	\$27,810	\$29,167
04-	24316.027	-R-3	17-09-112-021-	1031	\$ 997	\$20,439	\$21,436
04-	24316.028	-R-3	17-09-112-021-	1032	\$1,226	\$25,129	\$26,355
04-	24316.029	-R-3	17-09-112-021-	1033	\$ 880	\$18,026	\$18,906
04-	24316.030	-R-3	17-09-112-021-	1034	\$1,455	\$29,820	\$31,275
04-	24316.031	-R-3	17-09-112-021-	1035	\$1,030	\$21,109	\$22,139
04-	24316.032	-R-3	17-09-112-021-	1036	\$1,560	\$31,965	\$33,525
04-	24316.033	-R-3	17-09-112-021-	1037	\$1,822	\$37,326	\$39,148
04-	24316.034	-R-3	17-09-112-021-	1038	\$1,691	\$34,645	\$36,336
04-	24316.035	-R-3	17-09-112-021-	1039	\$1,364	\$27,944	\$29,308
04-	24316.036	-R-3	17-09-112-021-	1040	\$1,004	\$20,573	\$21,577
04-	24316.037	-R-3	17-09-112-021-	1041	\$1,233	\$25,263	\$26,496

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPVMT</u>	<u>TOTAL</u>
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04-	24316.038	-R-3	17-09-112-021-	1042	\$ 886	\$18,160	\$19,046
04-	24316.039	-R-3	17-09-112-021-	1043	\$1,462	\$29,954	\$31,416
04-	24316.040	-R-3	17-09-112-021-	1044	\$1,037	\$21,243	\$22,280
04-	24316.041	-R-3	17-09-112-021-	1045	\$1,567	\$32,099	\$33,666
04-	24316.042	-R-3	17-09-112-021-	1046	\$1,828	\$37,460	\$39,288
04-	24316.043	-R-3	17-09-112-021-	1047	\$1,697	\$34,779	\$36,476
04-	24316.044	-R-3	17-09-112-021-	1048	\$1,370	\$28,078	\$29,448
04-	24316.045	-R-3	17-09-112-021-	1049	\$1,010	\$20,707	\$21,717
04-	24316.046	-R-3	17-09-112-021-	1050	\$1,239	\$25,397	\$26,636
04-	24316.047	-R-3	17-09-112-021-	1051	\$ 893	\$18,294	\$19,187
04-	24316.048	-R-3	17-09-112-021-	1052	\$1,468	\$30,088	\$31,556
04-	24316.049	-R-3	17-09-112-021-	1053	\$1,043	\$21,377	\$22,420
04-	24316.050	-R-3	17-09-112-021-	1054	\$ 98	\$ 2,010	\$ 2,108
04-	24316.051	-R-3	17-09-112-021-	1055	\$ 98	\$ 2,010	\$ 2,108
04-	24316.052	-R-3	17-09-112-021-	1056	\$ 98	\$ 2,010	\$ 2,108
04-	24316.053	-R-3	17-09-112-021-	1057	\$ 98	\$ 2,010	\$ 2,108
04-	24316.054	-R-3	17-09-112-021-	1058	\$ 98	\$ 2,010	\$ 2,108
04-	24316.055	-R-3	17-09-112-021-	1059	\$ 98	\$ 2,010	\$ 2,108
04-	24316.056	-R-3	17-09-112-021-	1060	\$ 98	\$ 2,010	\$ 2,108
04-	24316.057	-R-3	17-09-112-021-	1061	\$ 98	\$ 2,010	\$ 2,108
04-	24316.058	-R-3	17-09-112-021-	1062	\$ 98	\$ 2,010	\$ 2,108
04-	24316.059	-R-3	17-09-112-021-	1063	\$ 98	\$ 2,010	\$ 2,108
04-	24316.060	-R-3	17-09-112-021-	1064	\$ 98	\$ 2,010	\$ 2,108
04-	24316.061	-R-3	17-09-112-021-	1065	\$ 98	\$ 2,010	\$ 2,108
04-	24316.062	-R-3	17-09-112-021-	1066	\$ 98	\$ 2,010	\$ 2,108
04-	24316.063	-R-3	17-09-112-021-	1067	\$ 98	\$ 2,010	\$ 2,108
04-	24316.064	-R-3	17-09-112-021-	1068	\$ 98	\$ 2,010	\$ 2,108
04-	24316.065	-R-3	17-09-112-021-	1069	\$ 98	\$ 2,010	\$ 2,108
04-	24316.066	-R-3	17-09-112-021-	1070	\$ 98	\$ 2,010	\$ 2,108
04-	24316.067	-R-3	17-09-112-021-	1071	\$ 98	\$ 2,010	\$ 2,108
04-	24316.068	-R-3	17-09-112-021-	1072	\$ 98	\$ 2,010	\$ 2,108
04-	24316.069	-R-3	17-09-112-021-	1073	\$ 98	\$ 2,010	\$ 2,108
04-	24316.070	-R-3	17-09-112-021-	1074	\$ 98	\$ 2,010	\$ 2,108
04-	24316.071	-R-3	17-09-112-021-	1075	\$ 98	\$ 2,010	\$ 2,108
04-	24316.072	-R-3	17-09-112-021-	1076	\$ 98	\$ 2,010	\$ 2,108
04-	24316.073	-R-3	17-09-112-021-	1077	\$ 98	\$ 2,010	\$ 2,108
04-	24316.074	-R-3	17-09-112-021-	1078	\$ 98	\$ 2,010	\$ 2,108
04-	24316.075	-R-3	17-09-112-021-	1079	\$ 98	\$ 2,010	\$ 2,108
04-	24316.076	-R-3	17-09-112-021-	1080	\$ 98	\$ 2,010	\$ 2,108

DOCKET NO. **PARCEL NO.** **LAND** **IMPVMT** **TOTAL**

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Docket No. 03-27411.001-R-3 through 03-27411.109-R-3
 04-24316.001-R-3 through 04-24316.109-R-3
 05-23262.001-R-3 through 05-23262.109-R-3

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04-	24316.077	-R-3	17-09-112-021-	1081	\$	98	\$ 2,010	\$ 2,108
04-	24316.078	-R-3	17-09-112-021-	1082	\$	98	\$ 2,010	\$ 2,108
04-	24316.079	-R-3	17-09-112-021-	1083	\$	98	\$ 2,010	\$ 2,108
04-	24316.080	-R-3	17-09-112-021-	1084	\$	98	\$ 2,010	\$ 2,108
04-	24316.081	-R-3	17-09-112-021-	1085	\$	98	\$ 2,010	\$ 2,108
04-	24316.082	-R-3	17-09-112-021-	1086	\$	98	\$ 2,010	\$ 2,108
04-	24316.083	-R-3	17-09-112-021-	1087	\$	98	\$ 2,010	\$ 2,108
04-	24316.084	-R-3	17-09-112-021-	1088	\$	98	\$ 2,010	\$ 2,108
04-	24316.085	-R-3	17-09-112-021-	1089	\$	98	\$ 2,010	\$ 2,108
04-	24316.086	-R-3	17-09-112-021-	1090	\$	98	\$ 2,010	\$ 2,108
04-	24316.087	-R-3	17-09-112-021-	1091	\$	98	\$ 2,010	\$ 2,108
04-	24316.088	-R-3	17-09-112-021-	1092	\$	98	\$ 2,010	\$ 2,108
04-	24316.089	-R-3	17-09-112-021-	1093	\$	98	\$ 2,010	\$ 2,108
04-	24316.090	-R-3	17-09-112-021-	1094	\$	98	\$ 2,010	\$ 2,108
04-	24316.091	-R-3	17-09-112-021-	1095	\$	98	\$ 2,010	\$ 2,108
04-	24316.092	-R-3	17-09-112-021-	1096	\$	98	\$ 2,010	\$ 2,108
04-	24316.093	-R-3	17-09-112-021-	1097	\$	98	\$ 2,010	\$ 2,108
04-	24316.094	-R-3	17-09-112-021-	1098	\$	98	\$ 2,010	\$ 2,108
04-	24316.095	-R-3	17-09-112-021-	1099	\$	98	\$ 2,010	\$ 2,108
04-	24316.096	-R-3	17-09-112-021-	1100	\$	98	\$ 2,010	\$ 2,108
04-	24316.097	-R-3	17-09-112-021-	1101	\$	98	\$ 2,010	\$ 2,108
04-	24316.098	-R-3	17-09-112-021-	1102	\$	98	\$ 2,010	\$ 2,108
04-	24316.099	-R-3	17-09-112-021-	1103	\$	98	\$ 2,010	\$ 2,108
04-	24316.100	-R-3	17-09-112-021-	1104	\$	98	\$ 2,010	\$ 2,108
04-	24316.101	-R-3	17-09-112-021-	1105	\$	98	\$ 2,010	\$ 2,108
04-	24316.102	-R-3	17-09-112-021-	1106	\$	98	\$ 2,010	\$ 2,108
04-	24316.103	-R-3	17-09-112-021-	1107	\$	98	\$ 2,010	\$ 2,108
04-	24316.104	-R-3	17-09-112-021-	1108	\$	98	\$ 2,010	\$ 2,108
04-	24316.105	-R-3	17-09-112-021-	1109	\$	98	\$ 2,010	\$ 2,108
04-	24316.106	-R-3	17-09-112-021-	1110	\$	98	\$ 2,010	\$ 2,108
04-	24316.107	-R-3	17-09-112-021-	1111	\$	98	\$ 2,010	\$ 2,108
04-	24316.108	-R-3	17-09-112-021-	1113	\$	98	\$ 2,010	\$ 2,108
04-	24316.109	-R-3	17-09-112-021-	1114	\$	98	\$ 2,010	\$ 2,108

DOCKET NOS.

PARCEL NO.

LAND

IMPVMT

TOTAL

05-	23262.001	-R-3	17-09-112-021-	1001	\$1,534	\$31,429	\$32,963
05-	23262.002	-R-3	17-09-112-021-	1002	\$1,796	\$36,790	\$38,586
05-	23262.003	-R-3	17-09-112-021-	1003	\$1,665	\$34,109	\$35,774
05-	23262.004	-R-3	17-09-112-021-	1004	\$1,338	\$27,408	\$28,746
05-	23262.005	-R-3	17-09-112-021-	1005	\$ 978	\$20,036	\$21,014
05-	23262.006	-R-3	17-09-112-021-	1006	\$1,187	\$24,325	\$25,512
05-	23262.007	-R-3	17-09-112-021-	1007	\$ 860	\$17,624	\$18,484
05-	23262.008	-R-3	17-09-112-021-	1008	\$1,436	\$29,418	\$30,854
05-	23262.009	-R-3	17-09-112-021-	1010	\$1,540	\$31,563	\$33,103
05-	23262.010	-R-3	17-09-112-021-	1011	\$1,802	\$36,924	\$38,726
05-	23262.011	-R-3	17-09-112-021-	1012	\$1,671	\$34,243	\$35,914
05-	23262.012	-R-3	17-09-112-021-	1013	\$1,344	\$27,542	\$28,886
05-	23262.013	-R-3	17-09-112-021-	1015	\$1,200	\$24,593	\$25,793
05-	23262.014	-R-3	17-09-112-021-	1016	\$ 866	\$17,758	\$18,624
05-	23262.015	-R-3	17-09-112-021-	1018	\$1,017	\$20,841	\$21,858
05-	23262.016	-R-3	17-09-112-021-	1019	\$1,547	\$31,697	\$33,244
05-	23262.017	-R-3	17-09-112-021-	1020	\$1,809	\$37,058	\$38,867
05-	23262.018	-R-3	17-09-112-021-	1022	\$1,351	\$27,676	\$29,027
05-	23262.019	-R-3	17-09-112-021-	1023	\$ 991	\$20,305	\$21,296
05-	23262.020	-R-3	17-09-112-021-	1024	\$1,213	\$24,861	\$26,074
05-	23262.021	-R-3	17-09-112-021-	1025	\$ 873	\$17,892	\$18,765
05-	23262.022	-R-3	17-09-112-021-	1026	\$1,449	\$29,686	\$31,135
05-	23262.023	-R-3	17-09-112-021-	1027	\$1,024	\$20,975	\$21,999
05-	23262.024	-R-3	17-09-112-021-	1028	\$1,553	\$31,831	\$33,384
05-	23262.025	-R-3	17-09-112-021-	1029	\$3,500	\$71,704	\$75,204
05-	23262.026	-R-3	17-09-112-021-	1030	\$1,357	\$27,810	\$29,167
05-	23262.027	-R-3	17-09-112-021-	1031	\$ 997	\$20,439	\$21,436
05-	23262.028	-R-3	17-09-112-021-	1032	\$1,226	\$25,129	\$26,355
05-	23262.029	-R-3	17-09-112-021-	1033	\$ 880	\$18,026	\$18,906
05-	23262.030	-R-3	17-09-112-021-	1034	\$1,455	\$29,820	\$31,275
05-	23262.031	-R-3	17-09-112-021-	1035	\$1,030	\$21,109	\$22,139
05-	23262.032	-R-3	17-09-112-021-	1036	\$1,560	\$31,965	\$33,525
05-	23262.033	-R-3	17-09-112-021-	1037	\$1,822	\$37,326	\$39,148
05-	23262.034	-R-3	17-09-112-021-	1038	\$1,691	\$34,645	\$36,336
05-	23262.035	-R-3	17-09-112-021-	1039	\$1,364	\$27,944	\$29,308
05-	23262.036	-R-3	17-09-112-021-	1040	\$1,004	\$20,573	\$21,577
05-	23262.037	-R-3	17-09-112-021-	1041	\$1,233	\$25,263	\$26,496
05-	23262.038	-R-3	17-09-112-021-	1042	\$ 886	\$18,160	\$19,046
05-	23262.039	-R-3	17-09-112-021-	1043	\$1,462	\$29,954	\$31,416
05-	23262.040	-R-3	17-09-112-021-	1044	\$1,037	\$21,243	\$22,280

Docket No. 03-27411.001-R-3 through 03-27411.109-R-3
 04-24316.001-R-3 through 04-24316.109-R-3
 05-23262.001-R-3 through 05-23262.109-R-3

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05-	23262.041	-R-3	17-09-112-021-	1045	\$1,567	\$32,099	\$33,666
05-	23262.042	-R-3	17-09-112-021-	1046	\$1,828	\$37,460	\$39,288
05-	23262.043	-R-3	17-09-112-021-	1047	\$1,697	\$34,779	\$36,476
05-	23262.044	-R-3	17-09-112-021-	1048	\$1,370	\$28,078	\$29,448
05-	23262.045	-R-3	17-09-112-021-	1049	\$1,010	\$20,707	\$21,717
05-	23262.046	-R-3	17-09-112-021-	1050	\$1,239	\$25,397	\$26,636
05-	23262.047	-R-3	17-09-112-021-	1051	\$ 893	\$18,294	\$19,187
05-	23262.048	-R-3	17-09-112-021-	1052	\$1,468	\$30,088	\$31,556
05-	23262.049	-R-3	17-09-112-021-	1053	\$1,043	\$21,377	\$22,420
05-	23262.050	-R-3	17-09-112-021-	1054	\$ 98	\$ 2,010	\$ 2,108
05-	23262.051	-R-3	17-09-112-021-	1055	\$ 98	\$ 2,010	\$ 2,108
05-	23262.052	-R-3	17-09-112-021-	1056	\$ 98	\$ 2,010	\$ 2,108
05-	23262.053	-R-3	17-09-112-021-	1057	\$ 98	\$ 2,010	\$ 2,108
05-	23262.054	-R-3	17-09-112-021-	1058	\$ 98	\$ 2,010	\$ 2,108
05-	23262.055	-R-3	17-09-112-021-	1059	\$ 98	\$ 2,010	\$ 2,108
05-	23262.056	-R-3	17-09-112-021-	1060	\$ 98	\$ 2,010	\$ 2,108
05-	23262.057	-R-3	17-09-112-021-	1061	\$ 98	\$ 2,010	\$ 2,108
05-	23262.058	-R-3	17-09-112-021-	1062	\$ 98	\$ 2,010	\$ 2,108
05-	23262.059	-R-3	17-09-112-021-	1063	\$ 98	\$ 2,010	\$ 2,108
05-	23262.060	-R-3	17-09-112-021-	1064	\$ 98	\$ 2,010	\$ 2,108
05-	23262.061	-R-3	17-09-112-021-	1065	\$ 98	\$ 2,010	\$ 2,108
05-	23262.062	-R-3	17-09-112-021-	1066	\$ 98	\$ 2,010	\$ 2,108
05-	23262.063	-R-3	17-09-112-021-	1067	\$ 98	\$ 2,010	\$ 2,108
05-	23262.064	-R-3	17-09-112-021-	1068	\$ 98	\$ 2,010	\$ 2,108
05-	23262.065	-R-3	17-09-112-021-	1069	\$ 98	\$ 2,010	\$ 2,108
05-	23262.066	-R-3	17-09-112-021-	1070	\$ 98	\$ 2,010	\$ 2,108
05-	23262.067	-R-3	17-09-112-021-	1071	\$ 98	\$ 2,010	\$ 2,108
05-	23262.068	-R-3	17-09-112-021-	1072	\$ 98	\$ 2,010	\$ 2,108
05-	23262.069	-R-3	17-09-112-021-	1073	\$ 98	\$ 2,010	\$ 2,108
05-	23262.070	-R-3	17-09-112-021-	1074	\$ 98	\$ 2,010	\$ 2,108
05-	23262.071	-R-3	17-09-112-021-	1075	\$ 98	\$ 2,010	\$ 2,108
05-	23262.072	-R-3	17-09-112-021-	1076	\$ 98	\$ 2,010	\$ 2,108
05-	23262.073	-R-3	17-09-112-021-	1077	\$ 98	\$ 2,010	\$ 2,108
05-	23262.074	-R-3	17-09-112-021-	1078	\$ 98	\$ 2,010	\$ 2,108
05-	23262.075	-R-3	17-09-112-021-	1079	\$ 98	\$ 2,010	\$ 2,108
05-	23262.076	-R-3	17-09-112-021-	1080	\$ 98	\$ 2,010	\$ 2,108

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPVT.</u>	<u>TOTAL</u>
05	23262.077 -R-3	17-09-112-021-	1081 \$ 98	\$ 2,010 \$ 2,108

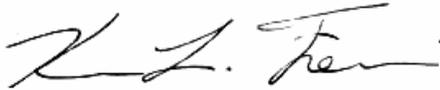
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05-	23262.078	-R-3	17-09-112-021-	1082	\$	98	\$ 2,010	\$ 2,108
05-	23262.079	-R-3	17-09-112-021-	1083	\$	98	\$ 2,010	\$ 2,108
05-	23262.080	-R-3	17-09-112-021-	1084	\$	98	\$ 2,010	\$ 2,108
05-	23262.081	-R-3	17-09-112-021-	1085	\$	98	\$ 2,010	\$ 2,108
05-	23262.082	-R-3	17-09-112-021-	1086	\$	98	\$ 2,010	\$ 2,108
05-	23262.083	-R-3	17-09-112-021-	1087	\$	98	\$ 2,010	\$ 2,108
05-	23262.084	-R-3	17-09-112-021-	1088	\$	98	\$ 2,010	\$ 2,108
05-	23262.085	-R-3	17-09-112-021-	1089	\$	98	\$ 2,010	\$ 2,108
05-	23262.086	-R-3	17-09-112-021-	1090	\$	98	\$ 2,010	\$ 2,108
05-	23262.087	-R-3	17-09-112-021-	1091	\$	98	\$ 2,010	\$ 2,108
05-	23262.088	-R-3	17-09-112-021-	1092	\$	98	\$ 2,010	\$ 2,108
05-	23262.089	-R-3	17-09-112-021-	1093	\$	98	\$ 2,010	\$ 2,108
05-	23262.090	-R-3	17-09-112-021-	1094	\$	98	\$ 2,010	\$ 2,108
05-	23262.091	-R-3	17-09-112-021-	1095	\$	98	\$ 2,010	\$ 2,108
05-	23262.092	-R-3	17-09-112-021-	1096	\$	98	\$ 2,010	\$ 2,108
05-	23262.093	-R-3	17-09-112-021-	1097	\$	98	\$ 2,010	\$ 2,108
05-	23262.094	-R-3	17-09-112-021-	1098	\$	98	\$ 2,010	\$ 2,108
05-	23262.095	-R-3	17-09-112-021-	1099	\$	98	\$ 2,010	\$ 2,108
05-	23262.096	-R-3	17-09-112-021-	1100	\$	98	\$ 2,010	\$ 2,108
05-	23262.097	-R-3	17-09-112-021-	1101	\$	98	\$ 2,010	\$ 2,108
05-	23262.098	-R-3	17-09-112-021-	1102	\$	98	\$ 2,010	\$ 2,108
05-	23262.099	-R-3	17-09-112-021-	1103	\$	98	\$ 2,010	\$ 2,108
05-	23262.100	-R-3	17-09-112-021-	1104	\$	98	\$ 2,010	\$ 2,108
05-	23262.101	-R-3	17-09-112-021-	1105	\$	98	\$ 2,010	\$ 2,108
05-	23262.102	-R-3	17-09-112-021-	1106	\$	98	\$ 2,010	\$ 2,108
05-	23262.103	-R-3	17-09-112-021-	1107	\$	98	\$ 2,010	\$ 2,108
05-	23262.104	-R-3	17-09-112-021-	1108	\$	98	\$ 2,010	\$ 2,108
05-	23262.105	-R-3	17-09-112-021-	1109	\$	98	\$ 2,010	\$ 2,108
05-	23262.106	-R-3	17-09-112-021-	1110	\$	98	\$ 2,010	\$ 2,108
05-	23262.107	-R-3	17-09-112-021-	1111	\$	98	\$ 2,010	\$ 2,108
05-	23262.108	-R-3	17-09-112-021-	1113	\$	98	\$ 2,010	\$ 2,108
05-	23262.109	-R-3	17-09-112-021-	1114	\$	98	\$ 2,010	\$ 2,108

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member

Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 10, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

Docket No. 03-27411.001-R-3 through 03-27411.109-R-3
04-24316.001-R-3 through 04-24316.109-R-3
05-23262.001-R-3 through 05-23262.109-R-3

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"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

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